

MINUTES

UTAH BOARD OF ACCOUNTANCY LICENSING BOARD MEETING

October 1, 2008

**Room 402, Fourth Floor – 1:00 p.m.
Heber Wells Building
Salt Lake City, UT 84111**

CONVENED: 1:00 p.m.

ADJOURNED: 2:35 p.m.

Bureau Manager:

Dan S. Jones

Board Secretary:

Ann Naegelin

Division Director:

David Stanley

Board Members Present:

Michael Blackburn, Chairperson
Gordon Haycock
MacRay Curtis
Linda Protzman
Sherman Smith

Board Members Absent:

Guests:

Kara Galleni, UACPA
Frank Carlton, USPA
Susan Higgs, Compliance Specialist

TOPICS FOR DISCUSSION

Minutes

A motion was made by Mr. Curtis to approve the minutes from the September 3, 2008 meeting, as corrected. Mr. Smith seconded the motion. The motion passed by unanimous vote.

APPOINTMENTS:

Susan Higgs
Compliance Report

Ms. Higgs reported that all CPA probationers are in compliance with the terms of their probation.

Cody Buck has been released from counseling. The Board may wish to amend his order.

Mr. Lowell Baisden surrendered his license. His license in California was revoked. He is appealing the revocation, but surrendered his license in Utah until the appeal is complete.

Curtis Nygren
Probation Interview

Mr. Nygren met for his probation interview. He is self employed doing tax and payroll work. He is not doing any audits. He has not completed the ethics exam. He has not completed the 20 hours on CPE required in his Order. Mr. Smith made a motion that Mr. Nygren is in compliance with his the terms of his probation but reminded Mr. Nygren that he must complete 20 hours of CPE before December 19, 2008. Mr. Haycock seconded the motion. Motion passed by unanimous vote. His next appointment will be January 7, 2008. He is in compliance.

Charles Johnson
Probation Interview

Mr. Johnson met for his probation interview. He is the controller of the accounting department at a forensic accounting company. Mr. Haycock made a motion that Mr. Johnson is in compliance. Mr. Johnson should make sure that the reports are submitted prior to his probation interview. Mr. Smith seconded the motion. Motion passed by unanimous vote. His next appointment will be February 4, 2008. He is in compliance.

Jethro Barlow
Probation Interview

Mr. Barlow's probation interview was conducted by telephone. He has contacted the Nevada Society regarding peer review. He does not have any engagements at this time and was advised to hold his peer review application until he has an engagement. He spends a few hours a week in his own practice. The majority of his time is spent with Mr. Wisen. He is in the process of applying for a firm registration. Mr. Curtis reminded Mr. Barlow that he should not be preparing taxes without a firm registration. Mr. Barlow indicated that he is not signing any tax returns and he has not advertised himself as a CPA. Mr. Jones explained that he should apply for firm registration even though he is not performing compilations, reviews or audits. Mr. Haycock made a motion that there is no evidence that Mr. Barlow is out of compliance with the terms of his MOU. The Board requests that he submit his firm registration by October 31. Mr. Smith seconded the motion. Motion passed by unanimous vote. He is in compliance.

DISCUSSION ITEMS:

Gerald Blaine Hoth
CPE Waiver

The Board reviewed a request from Mr. Hoth to waive his CPE due to medical reasons. His work has been very limited. He is a college instructor. The Board requested an interview with Mr. Hoth. Mr. Haycock made a motion that his license be extended until the next Board meeting. Ms. Protzman seconded the motion. Motion passed by unanimous vote.

**Darwin Nelson
Reinstatement Application**

The Board reviewed the reinstatement application for Darwin Nelson. Mr. Smith asked to be recused. Mr. Haycock made a motion to not approve reinstatement. He needs to complete 16 hours of audit and accounting. Mr. Curtis seconded the motion. Motion passed with four votes in favor. Mr. Smith did not vote.

NASBA Annual Meeting

Mr. Smith will be attending the annual meeting as the representative for Utah. Mr. Curtis made a motion to approve Mr. Smith as the voting delegate. Mr. Haycock seconded the motion. Motion passed by unanimous vote.

UACPA Inaugural Celebration

UACPA held their first inaugural celebration for people who had recently passed the examination. They had about 30 people who attended. UACPA requested addresses from the Division for people who passed the exam during the preceding twelve months. Mr. Jones explained that addresses are private and can only be released for educational functions. He suggested UACPA include a CPE course as part of the function.

NEXT MEETING

The next Board meeting has been scheduled for Wednesday, November 5, 2008 at 1:00 p.m.

ADJOURN

Adjourned at 2:35 p.m.

Note: These minutes are not intended to be a verbatim transcript but are intended to record the significant features of the business conducted in this meeting. Discussed items are not necessarily shown in the chronological order they occurred.

November 5, 2008

s/s MacRay Curtis

Date Approved

Acting Chairperson, Utah Board of Accountancy

November 5, 2008

s/s Dan S. Jones

Date Approved

Bureau Manager, Division of Occupational & Professional
Licensing